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Attorneys for Debtors and Debtors-in-Possession

E-FILED ON DECEMBER 6, 2006

UNITED STATES BANKRUPTCY COURT

DISTRICT OF NEVADA

In re:

USA COMMERCIAL MORTGAGE COMPANY,
 Debtor.

In re:

USA CAPITAL REALTY ADVISORS, LLC,
 Debtor.

In re:

USA CAPITAL DIVERSIFIED TRUST DEED
 FUND, LLC,
 Debtor.

In re:

USA CAPITAL FIRST TRUST DEED FUND, LLC,
 Debtor.

In re:

USA SECURITIES, LLC,
 Debtor.

Affects:

- ☒ All Debtors
☐ USA Commercial Mortgage Company
☐ USA Securities, LLC
☐ USA Capital Realty Advisors, LLC
☐ USA Capital Diversified Trust Deed Fund, LLC
☐ USA First Trust Deed Fund, LLC

Case No. BK-S-06-10725 LBR

Case No. BK-S-06-10726 LBR

Case No. BK-S-06-10727 LBR

Case No. BK-S-06-10728 LBR

Case No. BK-S-06-10729 LBR

Chapter 11

**Jointly Administered Under
 Case No. BK-S-06-10725 LBR**

**FOURTH SUPPLEMENTAL DECLARATION OF
 THOMAS J. ALLISON UNDER RULE 2014 (a) OF
 THE FEDERAL RULES OF BANKRUPTCY
 PROCEDURE IN CONNECTION WITH (I) THE
 EMPLOYMENT AND RETENTION OF MESIROW
 FINANCIAL INTERIM MANAGEMENT, LLC AS
 CRISIS MANAGERS FOR THE DEBTORS, AND (II)
 THE DESIGNATION OF THOMAS J. ALLISON OF
 MESIROW FINANCIAL INTERIM MANAGEMENT,
 LLC AS CHIEF RESTRUCTURING OFFICER FOR
 THE DEBTORS AND THE EMPLOYMENT OF
 CERTAIN TEMPORARY EMPLOYEES (AFFECTS
 ALL DEBTORS)**

Date: N/A

Time: N/A

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I, Thomas J. Allison hereby state and declare:

1. I am a Senior Managing Director of Mesirow Financial Interim Management, LLC (“MFIM”), a professional services firm engaged in the business of providing interim management services. I submit this fourth supplemental declaration (the “Fourth Supplemental Declaration”) on behalf of MFIM, pursuant to Rule 2014 (a) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), in further support of the retention and employment of MFIM as crisis manager and Thomas J. Allison of MFIM as the Chief Restructuring Officer (together with certain temporary employees provided by MFIM) by the above captioned debtors and debtors-in-possession (each a “Debtor” and collectively, the “Debtors”). I have personal knowledge of the matters set forth herein, and if called as a witness, would testify competently thereto.¹

2. The first Declaration Of Thomas J. Allison In Support Of Debtors’ Motion (the “Employment Motion”) For Order Authorizing (I) The Employment And Retention Of MFIM As Crisis Managers For The Debtors, And (II) The Designation Of Thomas J. Allison Of MFIM As Chief Restructuring Officer Of The Debtors And The Employment Of Certain Temporary Employees (the “Original Declaration”) was filed with this Court on April 14, 2006. The Original Declaration was supplemented on June 13, 2006 (the “First Supplemental Declaration”), July 24, 2006 (the “Second Supplemental Declaration”) and October 2, 2006 (the “Third Supplemental Declaration,” collectively with the First Supplemental Declaration, the Second Supplemental Declaration and the Fourth Supplemental Declaration, the “Declarations”)

3. On April 19, 2006, the Court entered an order approving the Employment Motion, on an interim basis (the “First Interim Employment Order”), to and including July 27, 2006.

4. After a subsequent hearing, on August 11, 2006, this Court entered another order further approving the Employment Motion, on an interim basis (the “Second Interim Employment Order”), to and including October 2, 2006.

5. After a subsequent hearing, on October 31, 2006, this Court entered another order approving the Employment Motion, on an interim basis (the “Third Interim Employment Order”),

¹ Certain of the disclosures herein relate to matters within the knowledge of other professionals at MFIM.

1 to and including December 15, 2006.

2 6. The Employment Motion, the Original Declaration, the First Supplemental
3 Declaration, the Second Supplemental Declaration, the Third Supplemental Declaration, the First
4 Interim Employment Order, the Second Interim Employment Order and the Third Interim
5 Employment Order are incorporated herein by reference, as if fully set forth herein.

6 **Additional Disclosures**

7 1. As set forth in the Original Declaration, Mesirow Financial Holdings, Inc., which
8 is the parent company of MFIM ("Mesirow Financial"), has established an ethical wall between
9 MFIM and the other subsidiaries, divisions and units of Mesirow Financial (other than Mesirow
10 Financial Consulting, LLC). The ethical wall prohibits MFIM from sharing confidential or non-
11 public information concerning the Debtors and these cases with any other employees of Mesirow
12 Financial and *vice versa*. In addition, Mesirow Financial has also established a trading wall
13 between MFIM and Mesirow Financial's affiliated investment advisor subsidiaries (collectively,
14 the "Mesirow BD/IA Subsidiaries"). The trading wall ensures that information concerning
15 securities transactions by the Mesirow BD/IA Subsidiaries will not be available to MFIM.

16 2. The Mesirow BD/IA Subsidiaries are operated as separate and distinct subsidiaries
17 from MFIM. As disclosed in its Original Declaration, MFIM only searches certain portions of
18 Mesirow Financial's database for purposes of identifying connections and disclosures and does
19 not search that portion of the database protected by the ethical and trading walls.

20 3. SPCP Group, LLC ("Silver Point") is the "stalking horse" bidder for the auction
21 and sale of certain assets of the Debtor, which is scheduled to be held on December 7, 2006.

22 4. On December 4, 2006, I was inadvertently informed that Mesirow Financial's
23 hedge fund group, Mesirow Advanced Strategies, Inc., invests in Silver Point funds. Due to the
24 ethical and trading walls, I am unaware of any additional information regarding the nature and
25 extent of the relationship between Silver Point and Mesirow Financial's hedge fund group.

26 5. If and when additional information becomes known with respect to any other
27 relationships that may exist between MFIM or its professionals and the Debtors, creditors or any
28 other party-in-interest which may affect these cases, supplemental declarations describing such

1 information will be filed with the Court.

2 6. Subject to the Declarations, to the best of my knowledge, MFIM does not hold or
3 represent an interest adverse to the estates and remains a “disinterested person” as that term is
4 defined in section 101(14) of the Bankruptcy Code.

5 7. To the best of my knowledge, except as disclosed in the Declarations, MFIM has
6 no other connections with the Debtors, creditors, any other party-in-interest, or their respective
7 attorneys and advisors.

8 I declare, under penalty of perjury, that, to the best of my knowledge, information and
9 belief, that the foregoing is true and correct.

10 Mesirow Financial Interim Management, LLC

11 

12
13 By _____
14 Thomas J. Allison
15 Senior Managing Director
16 Mesirow Financial Interim Management, LLC
17 321 North Clark Street
18 13th Floor
19 Chicago, IL 60610
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